

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Lakeland School Corporation (4535)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$9,125	\$10,000	n/a	10%
	11100 Elementary	\$2,403,145	\$2,924,341	\$3,097,124	29%	6%
	11200 Middle/Junior High	\$940,302	\$1,425,822	\$1,351,188	44%	-5%
	11300 High School	\$1,373,955	\$1,806,677	\$1,751,719	27%	-3%
	11420 Agriculture B	\$44,183	\$53,954	\$54,561	23%	1%
	11460 Occupational Home Economics	\$38,309	\$5,703	\$50,332	31%	> 500%
	11470 Business Education	\$38,308	\$397	\$55	-100%	-86%
	11490 Industrial Education B	\$28,293	\$37,476	\$38,282	35%	2%
	11510 Cooperative Education	\$103,758	\$145,670	\$137,015	32%	-6%
	11520 Area School Participation	\$57,572	\$57,211	\$91,593	59%	60%
	11630 High School	\$0	\$59,153	\$19,868	n/a	-66%
	12100 Gifted and Talented	\$23,655	\$10,104	\$29,715	26%	194%
	12210 Mild Mental Handicap	\$524,809	\$883,116	\$900,984	72%	2%
	12350 Homebound	\$4,436	\$1,605	\$11,347	156%	> 500%
	12520 Compensatory	\$50,923	\$26,201	\$4,798	-91%	-82%
	12710 Equal Opportunity At Risk	\$119,261	\$100,755	\$109,769	-8%	9%
	12900 Other Special Programs	\$0	\$4,975	\$0	n/a	-100%
	14100 Elementary	\$31,264	\$6,938	\$10,942	-65%	58%
	14200 Middle/Junior High	\$8,117	\$1,000	\$1,000	-88%	0%
	14300 High School	\$38,573	\$26,000	\$38,000	-1%	46%
	16100 Remediation Testing	\$11,835	\$80,185	\$77,360	> 500%	-4%
	16200 Preventive Remediation	\$0	\$16,612	\$62,316	n/a	275%
	22220 School Library	\$169,531	\$225,223	\$242,009	43%	7%
	24100 Office of the Principal Services	\$522,404	\$819,538	\$823,823	58%	1%
	25860 Textbooks and Workbooks	\$171,765	\$250,700	\$127,117	-26%	-49%
	25870 Materials and Supplies	\$0	\$5,380	\$35,122	n/a	> 500%
	26497 Teachers Retirement Fund	\$198,199	\$573,269	\$469,163	137%	-18%
	41100 Transfer Tuition	\$0	\$8,287	\$22,739	n/a	174%
	41400 Joint Services and Supply	\$157,257	\$44,048	\$140,527	-11%	219%
	41600 Joint Services and Supply - Other	\$31,500	\$101,218	\$53,785	71%	-47%
Student Academic Achievement Total		\$7,091,354	\$9,710,683	\$9,762,253	38%	1%
Student Instructional Support						
	21220 Counseling Services	\$154,140	\$171,228	\$164,329	7%	-4%
	21310 Service Area Direction	\$1,708	\$400	\$700	-59%	75%
	21330 Dental Services	\$76	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$27,713	\$29,258	\$30,094	9%	3%
	21390 Other Health Services	\$167	\$2,625	\$4,305	> 500%	64%
	22110 Service Area Direction	\$2,922	\$0	\$0	-100%	n/a

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	22120 Instruction & Curriculum Development	\$10,312	\$81,196	\$54,794	431%	-33%
	22130 Instructional Staff Training Services	\$1,864	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$12,000	\$15,100	\$18,600	55%	23%
	23120 Service Area Assistants	\$20,116	\$33,363	\$31,726	58%	-5%
	23190 Other Governing Body Services	\$19,614	\$19,985	\$36,900	88%	85%
	23210 Office of the Superintendent	\$177,437	\$230,442	\$223,131	26%	-3%
	23220 Community Relations	\$0	\$0	\$0	n/a	n/a
	23290 Other Executive Administrative Services	\$0	\$0	\$1,451	n/a	n/a
	26450 Health Services	\$21,966	\$19,928	\$22,808	4%	14%
Student Instructional Support Total		\$450,036	\$603,524	\$588,837	31%	-2%
Overhead and Operational						
	23150 Legal Services	\$120	\$28,800	\$39,333	> 500%	37%
	23160 Promotion Expenses	\$2,774	\$2,549	\$2,922	5%	15%
	25110 Office of the Business Manager	\$29,340	\$35,470	\$41,938	43%	18%
	25240 Payroll Services	\$41,364	\$59,673	\$50,121	21%	-16%
	25291 Refund of Revenue	\$811	\$0	\$0	-100%	n/a
	25299 Other	\$0	\$525	\$1,204	n/a	129%
	25360 Rent of Buildings & Equipment	\$100,573	\$65,210	\$57,483	-43%	-12%
	25420 Maintenance of Buildings	\$922,523	\$1,298,234	\$1,243,735	35%	-4%
	25430 Maintenance of Grounds	\$98,189	\$154,349	\$146,771	49%	-5%
	25440 Maintenance of Equipment	\$25,180	\$84,146	\$35,133	40%	-58%
	25450 Vehicle Maintenance (other than buses)	\$1,197	\$7,449	\$22,730	> 500%	205%
	25470 Insurance (other than buses)	\$89,804	\$199,853	\$178,968	99%	-10%
	25510 Service Area Direction	\$15,355	\$47,076	\$56,275	266%	20%
	25520 Vehicle Operation	\$305,734	\$436,337	\$426,155	39%	-2%
	25530 Monitoring Services	\$1,788	\$0	\$0	-100%	n/a
	25540 Vehicle Servicing and Maintenance	\$139,581	\$297,602	\$334,763	140%	12%
	25550 Purchase of School Buses	\$76,375	\$302,408	\$267,807	251%	-11%
	25560 Insurance on Buses	\$17,279	\$54,848	\$28,436	65%	-48%
	25580 Contracted Transportation Services	\$142,054	\$134,420	\$127,821	-10%	-5%
	25590 Other Pupil Transportation Services	\$9,266	\$10,848	\$10,656	15%	-2%
	25591 Bus Driver Training	\$0	\$3,072	\$3,029	n/a	-1%
	25620 Food Preparation and Dispensing	\$264,785	\$357,463	\$365,447	38%	2%
	25630 Food Delivery	\$240,720	\$435,680	\$453,084	88%	4%
	25690 Other Food Services	\$75,442	\$798	\$2,839	-96%	256%
	25720 Purchasing	\$1,580	\$0	\$0	-100%	n/a
	25920 Ditch Assessments	\$0	\$1,751	\$1,319	n/a	-25%
	26499 Other	\$0	\$10,257	\$8,365	n/a	-18%
	31000 Direction of Community Services	\$26	\$0	\$0	-100%	n/a

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	32000 Community Recreation	\$40	\$0	\$260	> 500%	n/a
	33000 Civic Services	\$1,043	\$0	\$0	-100%	n/a
	39500 Child Care Services	\$0	\$0	\$0	n/a	n/a
	39600 Step Ahead	\$106,707	\$19	\$0	-100%	-100%
	39900 Other Community Services	\$7,018	\$0	\$0	-100%	n/a
	49200 Scholarships	\$500	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$32,065	\$70,586	\$24,910	-22%	-65%
Overhead and Operational Total		\$2,749,230	\$4,099,422	\$3,931,506	43%	-4%
Nonoperational						
	25310 Service Area Direction	\$425	\$0	\$0	-100%	n/a
	25330 Professional Services	\$14,731	\$738,010	\$950,287	> 500%	29%
	25350 Building Acquisition/Construction/Improvement	\$158,310	\$0	\$0	-100%	n/a
	25352 Energy Savings Contracts	\$0	\$0	\$0	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$269,954	\$631,076	\$188,313	-30%	-70%
	25390 Other Facilities Acquisition & Construction	\$73,214	\$32,087	\$86,305	18%	169%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$376,272	\$318,840	n/a	-15%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$429,358	\$397,723	n/a	-7%
	52100 Bonds, INTEREST ON DEBT	\$119,630	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$936,721	\$1,591,623	\$587,125	-37%	-63%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$27,762	\$0	\$38	-100%	n/a
Nonoperational Total		\$1,600,748	\$3,798,426	\$2,528,630	58%	-33%
prorated						
	26491 PERF	\$98,479	\$171,326	\$133,637	36%	-22%
	26492 Social Security	\$553,640	\$775,309	\$810,878	46%	5%
	26493 Workmen's Compensation	\$6,736	\$374	\$303	-96%	-19%
	26494 Group Insurance	\$624,688	\$1,653,233	\$1,772,463	184%	7%
	26496 Unemployment Compensation	\$2,512	\$5,715	\$18,117	> 500%	217%
	26498 Severance/Early Retirement Pay	\$0	\$214,806	\$248,871	n/a	16%
prorated Total		\$1,286,056	\$2,820,763	\$2,984,270	132%	6%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$8,128,541	\$11,928,652	\$12,157,797	50%	2%	61.7%	56.7%	61.4%
Student Instructional Support	\$510,948	\$723,550	\$711,391	39%	-2%	3.9%	3.4%	3.6%
Overhead and Operational	\$2,937,187	\$4,547,952	\$4,356,022	48%	-4%	22.3%	21.6%	22.0%

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	Nonoperational	\$1,600,748	\$3,832,665	\$2,570,286	61%	-33%	12.1%	18.2%	13.0%
	Grand Total	\$13,177,424	\$21,032,818	\$19,795,496	50%	-6%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	65.6%	60.2%	65.0%